

Act No. 238
Public Acts of 1993
Approved by the Governor
November 13, 1993
Filed with the Secretary of State
November 15, 1993

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1993**

Introduced by Senators Schwarz, DeGrow, Faust and Conroy

ENROLLED SENATE BILL No. 805

AN ACT to amend Act No. 167 of the Public Acts of 1933, entitled as amended "An act to provide for the raising of additional public revenue by prescribing certain specific taxes, fees, and charges to be paid to the state for the privilege of engaging in certain business activities; to provide, incident to the enforcement thereof, for the issuance of licenses to engage in such occupations; to provide for the ascertainment, assessment and collection thereof; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, by adding section 4m.

The People of the State of Michigan enact:

Section 1. Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, is amended by adding section 4m to read as follows:

Sec. 4m. A person subject to tax under this act may exclude from gross proceeds used for the computation of the tax the sale of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and work equipment primarily of a flanged wheel nature, accessories, attachments including parts and materials used for repair, lubricants, or fuel, used in rail operations. This exemption does not include vehicles licensed and titled for use on public highways.

This act is ordered to take immediate effect.

Secretary of the Senate.

Co-Clerk of the House of Representatives.

Approved _____

Governor.

